

Ordinance No. 1 Series 2020
The Ad Valorem Tax Rate on All Real and Personal Property

Whereas, the City Commission of the City of Kingsley, Kentucky, has the authority pursuant to statute to enact Ordinances relating to the City, and
Whereas it is required that the Ad Valorem Tax Rate be established and levied for the year July 1,2020 through June 30,2021 on all real and personal property, for the general operating purposes of the City to cover fiscal year July 1,2020 through June 30,2021.
Now therefore be it ordained by The City of Kingsley, Kentucky that:

Section 1. January 1,2020 is hereby set as the assessment date for all real and personal property subject to City taxation within the boundaries of the City of Kingsley.

Section 2. The City Clerk and Treasurer are directed to obtain a true copy of the assessment of property within the corporate limits of the City of Kingsley, Kentucky and make out tax bills and mail same. Each tax bill shall show the property and the improvements thereon separately, the name of the supposed owner [s] and the Ad Valorem Tax Rate, and the tax due for the fiscal year.

Section 3. Upon delivery of such bills, the Treasurer shall have the responsibility of supervising the collection of same, and all remittances shall be made to the City Treasurer, as required by law. Collection of delinquent taxes shall be made in the manner prescribed by law.

Section 4. The tax payments shall be made as follows:

Payable to: City of Kingsley
Address the Envelope to: City of Kingsley
P.O. Box 5515
Louisville, Ky.
40255-0515

Mail via USPS, to ensure it is mailed in sufficient time for the postmarked date to fall within the appropriate payment month. For example, if trying to take advantage of the discount payment month of July, the envelope must be post marked by no later than July 31,2020. If not postmarked by July 31,2020 the payment due is the base payment month amount shown for August.
If trying to pay within the base payment month of August, the envelope must be postmarked by no later than August 31,2020. If not postmarked by August 31,2020, the payment due would be the base payment month amount PLUS the penalty as described in the payment schedule shown below.

Section 5. The Ad Valorem Tax Rate for this fiscal year is fixed at 33 cents per One Hundred Dollars [\$100] valuation of property assessed for taxation.
Such tax shall be due as follows:

- July-Discount of 10% of the base amount, if postmarked on or before July 31, 2020;
- August-Base amount, if postmarked from August 1,2020 through August 31,2020;
- September -Base amount, PLUS a Penalty of 6% of the base amount, if postmarked from September 1,2020 through September 30,2020;
- After September 30,2020 -Base amount PLUS a 6 % Penalty cumulative PER MONTH, until paid.

Section 6. Taxes are considered as due /payable and postmarked by no later than September 30,2020.
Six months from that date [March 30,2020], unpaid taxes and penalties will be considered delinquent and Court action to obtain a lien will then be initiated by the City Attorney. The delinquent taxpayer will be responsible for paying COURT COSTS and ATTORNEY FEES, as well as past due taxes, and the cumulative monthly penalty amount.
Payment to be made via a cashier's check payable to the City of Kingsley. Said check is to be delivered via secure overnight mail to the City Attorney's office.

Section 7. The proceeds of this tax are to be used as follows: 33 cents per One Hundred [\$100] of valuation, being the entire amount of said tax plus penalties collected thereon, for the general operation of the City.

Section 8. This ordinance shall become effective upon its passage and publication.

First Reading: April 25,2020 _____ Second Reading: May 7,2020 _____

Mayor: Rebecca Beld [City of Kingsley-Rebecca Beld]

Attest: Marilyn Swisher [City of Kingsley City Clerk-Marilyn Whisler]